

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.

Andri Ashley

11/21/2012

Signature of Presiding Judge or Court Executive

Date

Lassen

Court

FY 12/13 Qtr. 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Lassen

Court

FY 12/13 Qtr. 1

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Lassen

Court

FY 12/13 Qtr. 1

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	36.75	34.75			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Lassen Superior Court
Total Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended Sep									
Fiscal Year 2012/13									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info Purposes Only)	Total Funds (Info Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ 81,798	\$ 42,655	\$ (85,892)				\$ 709	\$ 39,270	\$ (24,541)
Payroll									
Jury									
Revolving	\$ 98,482							\$ 98,482	\$ 98,482
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,750							\$ 1,750	\$ 1,350
Cash with County							\$ 38,877	\$ 38,877	\$ 64,598
Cash Outside of the AOC	\$ 804,202	\$ 0	\$ 0				\$ 0	\$ 804,202	\$ 1,003,738
Total Cash	\$ 986,232	\$ 42,655	\$ (85,892)				\$ 39,586	\$ 982,561	\$ 1,143,628
Short Term Investment	\$ 174,068						\$ 34,545	\$ 208,613	\$ 264,387
Investment in Financial Institution							\$ 578,515	\$ 578,515	\$ 517,995
Total Investments	\$ 174,068						\$ 613,059	\$ 787,127	\$ 782,382
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 26,277	\$ 16,688	\$ 66,347					\$ 109,312	\$ 118,048
Dishonored Checks									\$ 40
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 290,000							\$ 290,000	\$ 240,000
Due From Other Governments	\$ 0							\$ 0	\$ 5,736
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 209		\$ 1,627					\$ 1,836	\$ 10,098
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 316,486	\$ 16,688	\$ 67,974				\$ 0	\$ 401,148	\$ 373,920
Prepaid Expenses - General									
Salary and Travel Advances	\$ 0	\$ 0	\$ 0					\$ 0	\$ 52
Counties									
Total Prepaid Expenses	\$ 0	\$ 0	\$ 0					\$ 0	\$ 52
Other Assets									
Total Other Assets									
Total Assets	\$ 1,476,785	\$ 59,343	\$ (17,918)				\$ 652,645	\$ 2,170,850	\$ 2,299,982
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 965	\$ 0	\$ 0				\$ 0	\$ 965	\$ 0
Due to Other Funds	\$ 290,000							\$ 290,000	\$ 240,000
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 35,251	\$ 35,251	\$ 35,829
Due to Other Governments									\$ 7,490
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 3	\$ 3	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 290,965	\$ 0	\$ 0				\$ 35,254	\$ 326,219	\$ 283,321
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 38,877	\$ 38,877	\$ 64,598
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 38,877	\$ 38,877	\$ 64,598
Accrued Payroll									
Benefits Payable	\$ 164						\$ 578,515	\$ 578,679	\$ 524,228
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 21							\$ 21	\$ 687
Payroll Clearing	\$ 19,431							\$ 19,431	\$ 0
Total Payroll Liabilities	\$ 19,816						\$ 578,515	\$ 598,131	\$ 524,914
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 5,091
Liabilities For Deposits	\$ 10,126							\$ 10,126	\$ 10,034
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 10,126		\$ 0					\$ 10,126	\$ 15,125
Total Liabilities	\$ 329,707	\$ 0	\$ 0				\$ 652,645	\$ 973,353	\$ 887,958
Total Fund Balance	\$ 1,156,078	\$ 59,343	\$ (17,918)					\$ 1,197,603	\$ 1,412,024
Total Liabilities and Fund Balance	\$ 1,476,785	\$ 59,343	\$ (17,918)				\$ 652,645	\$ 2,170,850	\$ 2,299,982

Lassen Superior Court
Total Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

For the month ended Sep										
Fiscal Year 2012/13										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 457,211						\$ 457,211	\$ 1,842,169	\$ 652,730	\$ 2,570,764
Trial Court Improvement Fund								\$ 4,769	\$ (1)	\$ 4,769
Judicial Administration Efficiency & Mod Fund	\$ 732						\$ 732	\$ 1,000	\$ 483	\$ 1,500
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 184						\$ 184	\$ 51,971	\$ 9,337	\$ 58,383
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 24,038						\$ 24,038	\$ 301,197	\$ 21,057	\$ 268,906
Other Miscellaneous										
	\$ 482,165						\$ 482,165	\$ 2,201,100	\$ 683,606	\$ 2,904,322
Grants										
AB 1058 Commissioner/Facilitator			\$ 13,898				\$ 13,898	\$ 245,286	\$ 29,679	\$ 267,609
Other AOC Grants			\$ (4,322)				\$ (4,322)	\$ 44,896	\$ 50	\$ 46,564
Non-AOC Grants										
			\$ 9,576				\$ 9,576	\$ 290,182	\$ 29,729	\$ 314,173
Other Financing Sources										
Interest Income	\$ 530	\$ 8					\$ 538	\$ 300	\$ 194	\$ 10,500
Investment Income										
Donations								\$ 1,000		\$ 1,000
Local Fees	\$ 3,495						\$ 3,495	\$ 29,000	\$ 7,537	\$ 24,500
Non-Fee Revenues	\$ 150						\$ 150	\$ 27,700	\$ 6,370	\$ 19,200
Enhanced Collections		\$ 27,247					\$ 27,247	\$ 214,563	\$ 11,354	\$ 175,421
Escheatment	\$ 106						\$ 106			
Prior Year Revenue										
County Program - Restricted	\$ 114						\$ 114		\$ 74	\$ 1,000
Reimbursement Other										
Sale of Fixed Assets	\$ 133,000						\$ 133,000			
Other Miscellaneous										
	\$ 137,396	\$ 27,255					\$ 164,650	\$ 272,563	\$ 27,528	\$ 231,621
Total Revenues	\$ 616,580	\$ 27,255	\$ 9,576				\$ 656,391	\$ 2,763,651	\$ 740,664	\$ 3,450,116
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 394,641	\$ 2,794	\$ 13,337				\$ 410,772	\$ 1,661,646	\$ 415,143	\$ 1,824,477
Temp Help	\$ 2,762		\$ 144				\$ 2,906	\$ 7,059	\$ 2,842	\$ 27,617
Overtime	\$ 180,653	\$ 1,296	\$ 4,576				\$ 186,525	\$ 862,783	\$ 153,696	\$ 954,488
Staff Benefits	\$ 578,056	\$ 4,090	\$ 10,057				\$ 600,203	\$ 2,531,486	\$ 571,681	\$ 2,808,582
Operating Expenses and Equipment										
General Expense	\$ 21,050	\$ (1,449)	\$ 2,916				\$ 22,517	\$ 183,871	\$ 20,548	\$ 178,209
Printing	\$ 1,123	\$ 0	\$ 0				\$ 1,123	\$ 3,500	\$ 102	\$ 3,600
Telecommunications	\$ 2,916		\$ 63				\$ 2,980	\$ 12,360	\$ 7,369	\$ 31,684
Postage	\$ 8,055		\$ 26				\$ 8,081	\$ 13,550	\$ 197	\$ 19,400
Insurance	\$ 0						\$ 0	\$ 5,100	\$ 5,167	\$ 3,900
In-State Travel	\$ 687	\$ (363)	\$ 933				\$ 1,457	\$ 7,588	\$ 1,728	\$ 2,773
Out-of-State Travel										
Training	\$ 75		\$ 325				\$ 400	\$ 1,100	\$ 275	
Security Services	\$ 17,146		\$ 2,791				\$ 19,937	\$ 91,189	\$ 27,662	\$ 110,723
Facility Operations	\$ (739)		\$ 0				\$ (739)	\$ 3,900	\$ 907	\$ 69,146
Utilities									\$ 1,407	\$ 10,740
Contracted Services	\$ 37,351	\$ 8,546	\$ 863				\$ 46,760	\$ 607,184	\$ 112,450	\$ 561,154
Consulting and Professional Services	\$ 1,820						\$ 1,820	\$ 3,000	\$ 1,198	\$ 4,000
Information Technology	\$ 25,103						\$ 25,103	\$ 43,046	\$ 28,465	\$ 59,091
Major Equipment	\$ 0		\$ 0				\$ 0			\$ 59,675
Other Items of Expense	\$ 479						\$ 479	\$ 7,000	\$ 1,208	\$ 8,500
	\$ 115,266	\$ 6,736	\$ 7,917				\$ 129,918	\$ 982,364	\$ 206,685	\$ 1,122,589
Special Items of Expense										
Grand Jury	\$ 184						\$ 184	\$ 5,500	\$ 420	\$ 1,500
Jury Costs										
Judgements, Settlements and Claims										
Debt Service								\$ 50,000		\$ 140,000
Other										
Capital Costs										
Internal Cost Recovery	\$ (2,797)	\$ 1,276	\$ 1,519				\$ 0	\$ (325)	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (2,614)	\$ 1,276	\$ 1,519				\$ 184	\$ 55,179	\$ 420	\$ 141,500
Total Expenditures	\$ 690,706	\$ 12,103	\$ 27,493				\$ 730,305	\$ 3,589,047	\$ 776,788	\$ 4,070,877
Excess (Deficit) of Revenues Over Expenditures	\$ (71,148)	\$ 15,152	\$ (17,918)				\$ (73,914)	\$ (805,196)	\$ (37,921)	\$ (620,561)
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 1,227,226	\$ 44,191	\$ 0				\$ 1,271,417	\$ 1,271,417	\$ 1,449,946	\$ 1,449,949
Ending Balance (Deficit)	\$ 1,156,078	\$ 59,343	\$ (17,918)				\$ 1,197,503	\$ 486,221	\$ 1,412,024	\$ 829,384

**Lassen Superior Court
Total Trial Court Operations Fund
Statement of Program Expenditures
(Unaudited)**

For the month ended Sep										
Fiscal Year 2012/13										
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 70,902	\$ 7,141					\$ 78,043	\$ 322,605	\$ 88,423	\$ 461,866
Traffic & Other Infractions	\$ 19,400	\$ 0					\$ 19,400	\$ 88,664	\$ 31,630	\$ 129,664
Other Criminal Cases	\$ 32,206	\$ 898			\$ 0		\$ 33,104	\$ 161,003	\$ 44,548	\$ 183,647
Civil	\$ 32,329	\$ 2,244					\$ 34,573	\$ 143,902	\$ 26,787	\$ 139,833
Family & Children Services	\$ 107,198	\$ 5,966			\$ 1,519		\$ 114,683	\$ 550,515	\$ 112,760	\$ 542,079
Probate, Guardianship & Mental Health Services	\$ 9,866	\$ 2,771					\$ 12,637	\$ 77,238	\$ 16,927	\$ 86,238
Juvenile Dependency Services	\$ 16,566	\$ 2,771					\$ 19,337	\$ 202,636	\$ 43,471	\$ 188,798
Juvenile Delinquency Services	\$ 12,213	\$ 1,313					\$ 13,526	\$ 77,095	\$ 12,910	\$ 107,766
Other Court Operations	\$ 93,626	\$ 262					\$ 93,888	\$ 409,158	\$ 86,614	\$ 456,467
Court Interpreters	\$ 6,586	\$ 262					\$ 6,848	\$ 51,877	\$ 12,892	\$ 58,567
Jury Services	\$ 8,693	\$ 1,177	\$ 184				\$ 8,877	\$ 53,893	\$ 13,682	\$ 53,395
Security	\$ 34,199	\$ 19,937					\$ 54,136	\$ 254,280	\$ 58,496	\$ 255,601
Trial Court Operations Program	\$ 443,783	\$ 55,447	\$ 184		\$ 1,519		\$ 500,932	\$ 2,392,862	\$ 549,140	\$ 2,663,938
Enhanced Collections	\$ 4,090	\$ 8,546					\$ 12,636	\$ 213,263	\$ 34,103	\$ 175,42
Other Non-Court Operations										
Non-Court Operations Program	\$ 4,090	\$ 8,546			\$ 1,278		\$ 13,915	\$ 213,263	\$ 34,103	\$ 175,42
Executive Office	\$ 59,354	\$ 792					\$ 60,146	\$ 183,342	\$ 45,101	\$ 209,465
Fiscal Services	\$ 36,281	\$ 3,065			\$ (1,399)		\$ 37,948	\$ 205,255	\$ 40,964	\$ 221,655
Human Resources	\$ 28,942	\$ 1,323			\$ (1,399)		\$ 28,867	\$ 167,088	\$ 28,575	\$ 271,695
Business & Facilities Services	\$ 19,517	\$ 24,892					\$ 44,409	\$ 159,443	\$ 34,050	\$ 327,855
Information Technology	\$ 8,236	\$ 35,851					\$ 44,087	\$ 247,792	\$ 46,852	\$ 200,637
Court Administration Program	\$ 152,330	\$ 65,925			\$ (2,797)		\$ 215,458	\$ 982,920	\$ 195,543	\$ 1,231,315
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 600,203	\$ 129,818	\$ 184		\$ 0		\$ 730,305	\$ 3,569,041	\$ 778,786	\$ 4,070,677